

UNITED STATES BANKRUPTCY COURT
DISTRICT OF SOUTHERN NEVADA

* * * * *

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In re)
USA COMMERCIAL MORTGAGE COMPANY)

In Bankruptcy

Bankruptcy No. NV-S-06-10725-LBR-CHAY 11
CLERK

Debtor.)
)

REQUEST FOR PAYMENT OF ADMINISTRATIVE EXPENSES

1. Creditor: M. W. SCHOFIELD
CLARK COUNTY ASSESSOR
500 S. GRAND CENTRAL PKWY
LAS VEGAS, NV 89155
(702) 455-4967
2. Account Number by Which Creditor Identifies Debtor: 052925-99
3. Date Debt Was Incurred: 7/1/2006
4. Classification of Claim: SECURED/ADMINISTRATIVE EXPENSE, 1ST PRIORITY
PERSONAL PROPERTY TAX CLAIM PURSUANT TO 11 USC
507 (a) (1) AND 503 (a), (b), (i) AND (c) AND NRS 361.450.
5. Total Amount Of Claim At Time This Request Filed: \$4,429.54

* Supporting documents attached (TAX INVOICES)

DATED: 5/22/2007

Name of Creditor: M. W. SCHOFIELD

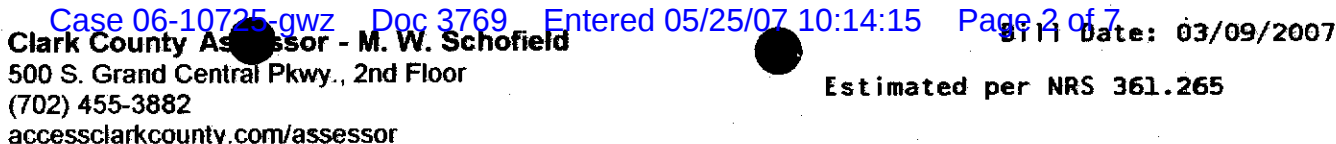
CLARK COUNTY ASSESSOR

Signature and Title: Tina Poff

TINA POFF, MANAGER

PENALTY FOR PRESENTING FRAUDULENT CLAIM:

Fine of up to \$500,000 or imprisonment for up to five (5) years, or both, 18 U.S.C. §§ 152 and 3571.



Account Number: 052925-99
Tax District: 470

USA COMMERCIAL MORTGAGE CO
4484 S PECOS RD
LAS VEGAS NV 89121-5030

Location: 4484 S PECOS RD
LAS VEGAS

Description	Assessed Value
BASE ASSESSED VALUE	137,501
ADJUSTED ASSESSED VALUE	0
ABATEMENT VALUE	0
EXEMPTION	0
NET ASSESSED VALUE	137,501
VETERAN'S HOME	\$0.00

PAYMENT INSTALLMENT(S)		
Description	Due Date	Amount Due
INSTALLMENT	04/09/2007	\$4,026.85

AMOUNT DUE MUST BE PAID BY THE DUE DATE TO AVOID PENALTIES.

Agency	Rate	Amount
CLARK COUNTY GENERAL OPERATING	0.4370	\$600.89
CLARK COUNTY FAMILY COURT	0.0192	\$26.40
STATE COOPERATIVE EXTENSION	0.0100	\$13.75
LYMPD MANPOWER SUPPLEMENT COUNTY	0.2800	\$385.00
CLARK COUNTY CAPITAL	0.0500	\$68.75
MEDICAL ASST TO INDIGENT PERSONS	0.1000	\$137.50
LYMPD EMERGENCY 911	0.0050	\$6.87
PARADISE TOWN	0.2064	\$283.80
CLARK COUNTY FIRE SERVICE	0.2197	\$302.09
CLARK COUNTY DEBT (BONDS & INTERES	0.0254	\$34.92
STATE OF NEVADA	0.1700	\$233.75
LAS VEGAS ARTESIAN GROUNDWATER	0.0009	\$1.24
COUNTY SCHOOL MAINTENANCE & OPERAT	0.7500	\$1,031.26
COUNTY SCHOOL DEBT (BONDS)	0.5534	\$760.93
STATE INDIGENT TRUST	0.0150	\$20.63
LV/CLARK COUNTY LIBRARY	0.0743	\$102.16
LV/CLARK COUNTY LIBRARY DEBT	0.0123	\$16.91
TOTAL	2.9286	\$4,026.85

Description	Total Due	Minimum Due
TOTAL FOR TAX YEAR 2006-2007:	\$4,026.85	\$4,026.85
TOTAL:	\$4,026.85	\$4,026.85

PENALTIES ARE 10% OF THE TAX AMOUNT DUE.

PLEASE RETURN THIS PORTION WITH YOUR PAYMENT

BILL DATE: 03/09/2007



FISCAL YEAR: 2006-2007
DUE BY: 04/09/2007

Mail to:
500 S. Grand Central Pkwy., 2nd Floor
PO Box 551401
Las Vegas, NV 89155-1401

OWNER: USA COMMERCIAL MORTGAGE CO

DESCRIPTION: BUSINESS

LOCATION: 4484 S PECOS RD, LAS VEGAS

ACCOUNT NUMBER: 052925-99
TAX DISTRICT: 470

TAX AMOUNT:	\$4,026.85
PENALTY:	\$0.00
MISC. FEE:	\$0.00

MINIMUM DUE: \$4,026.85

TO PAY IN FULL: \$4,026.85

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PERSONAL PROPERTY BILLING INFORMATION

The depreciation factors used to arrive at the taxable value of personal property are mandated by the Nevada Administrative Code. If you need an explanation of the method of appraisal of this property, please call (702) 455-3882. If you disagree with the value of this property, you have the right to appeal to the appropriate Board of Equalization. Please contact our office to obtain information on how to file an appeal. To retain the right to appeal and to avoid penalties, **this bill must be paid when due**, even if an appeal is pending.

Payment Installments for a Manufactured Home

NRS 361.483 allows for taxes assessed upon a manufactured home to be paid in four installments if the taxes assessed exceed \$100.00. If the taxes assessed are **\$100.00 or less**, taxes assessed must be paid in one installment.

Change in Ownership of Manufactured Home

In order to change ownership on your manufactured home record, transfer documentation such as a title or a notarized bill of sale is required. A contract of sale or property deed is not acceptable.

Nevada Veteran, Disabled Veteran, Surviving Spouse & Blind Exemptions

If you have signed for your exemption with the Assessor's Office by June 15 of this year, your exemption has been deducted prior to the calculation of this tax bill.

If you have not renewed your exemption this year, you must do so before any deduction can be allowed.

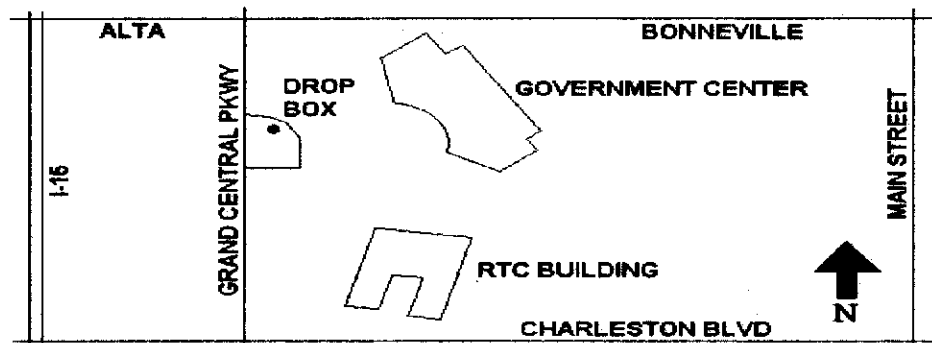
Non-resident military personnel in active service need only to return their manufactured home bill with the SCR form from their commanding officer confirming home of record.

Senior Citizen Tax Assistance on Manufactured Homes

Senior Citizen Rebate funds are not applied to the tax bill. For information on the Senior Citizen Tax Assistance/Rental Rebate Program please contact our Customer Service representatives at (702) 455-3882.

Payment Drop Box

For your convenience property tax payments can be deposited in the payment drop box located at the Clark County Government Center at 500 S. Grand Central Pkwy. Payments should be made with check or money order and placed in an envelope (cash should not be placed in the box). Please include your tax bill along with your payment and write your Personal Property Tax Bill ID Number on the payment.



☐ OWNERS MAILING ADDRESS CHANGE:
(If other than on front of bill):

☐ LOCATION ADDRESS CHANGE:
(If other than on front of bill):

IF YOU NO LONGER OWN THIS PERSONAL PROPERTY OR HAVE MOVED IT OUT OF CLARK COUNTY, PLEASE MARK THE APPROPRIATE BOX AND FILL IN THE LINE BELOW:

- ☐ MOVED OUT OF COUNTY Date: _____
New Location: _____
- ☐ SOLD Date: _____
New Owner: _____
Mailing Address: _____
- ☐ TRADED TO DEALER Date: _____
Dealer: _____
- ☐ REPOSSESSED Date: _____
By Whom: _____
- ☐ DESTROYED/JUNKED ☐ STOLEN Date: _____

Personal Property Value Summary

Account Number 52925

Fiscal Year 2007

Appraiser Gipson, Sheryl

Account Name USA COMMERCIAL MORTGAGE CO

ESTIMATED

Location 4484 S PECOS RD LV

Phone () 734-2400

Parcel Number 161-19-216-002

Mkt Area DFSP

Review Appraiser: Myers, Kevin

Category 1 1 - Furniture, fixtures, general & medical equipment, signs

Year	Reported Cost	Non-Taxable	Taxable Cost	Depreciated Value
2005	1,032	0	1,032	898
2004	42,948	0	42,948	32,533
2003	33,268	0	33,268	22,704
2002	95,906	0	95,906	56,932
2001	19,434	0	19,434	10,189
2000	39,407	0	39,407	18,041
1999	166,975	0	166,975	68,577
Total	398,970	0	398,970	209,874

Category 3 3 - Copy machines, electronic medical & gaming equipment

Year	Reported Cost	Non-Taxable	Taxable Cost	Depreciated Value
2004	19,839	0	19,839	10,219
2003	10,143	0	10,143	3,834
Total	29,982	0	29,982	14,053

Category 4 4 - TV, phone systems, fax machines, high tech diagnostic medical

Year	Reported Cost	Non-Taxable	Taxable Cost	Depreciated Value
2004	41,192	0	41,192	14,977
2002	30,239	0	30,239	4,167
Total	71,431	0	71,431	19,144

Category 5 5 - Computers, linens, uniforms, kitchen utensils, video tapes

Year	Reported Cost	Non-Taxable	Taxable Cost	Depreciated Value
2005	71,988	0	71,988	23,757
2004	223,444	0	223,444	24,826
2003	46,619	0	46,619	2,449
2002	176,515	0	176,515	9,268
2001	70,064	0	70,064	3,678
2000	82,866	0	82,866	4,350
Total	671,496	0	671,496	68,328

Category 6 6 - Leasehold/tenant improvements

Year	Reported Cost	Non-Taxable	Taxable Cost	Depreciated Value
2004	56,699	50,199	6,500	4,924
2002	147,535	18,600	128,935	76,536
Total	204,234	68,799	135,435	81,460

Personal Property Value Summary

Account Number 52925

Fiscal Year 2007

Appraiser Gipson, Sheryl

Account Name USA COMMERCIAL MORTGAGE CO

ESTIMATED

Location 4484 S PECOS RD LV

Phone () 734-2400

Parcel Number 161-19-216-002

Mkt Area DFSP

Review Appraiser: Myers, Kevin

Reported Total	1,376,113	68,799	1,307,314	392,859
Estimated Value				
Real Property Value				
Centrally Assessed Value				
Gross Taxable Value				392,859
Pollution Control Value				
Economic Development Value				
Net Total	1,376,113			392,859
Override Value				

*361.450. Liens for taxes; Attachment; superiority; expiration of lien on mobile or manufactured home.

1. Except as otherwise provided in subsection 3, every tax levied under the provisions of or authority of this chapter is a perpetual lien against the property assessed until the tax and any penalty charges and interest which may accrue thereon are paid. Notwithstanding the provisions of any other specific statute, such a lien is superior to all other liens, claims, encumbrances and titles on the property, including, without limitation, interests secured pursuant to the provisions of the chapter 104 of NRS, whether or not the lien was filed or perfected first in time.

2. Except as otherwise provided in this subsection and NRS 361.739, the lien attaches on July 1 of the year for which the taxes are levied, upon all property then within the county. The lien attaches upon all migratory property, as described in NRS 361.505, on the day it is moved into the county. If real and personal property are assessed against the same owner, a lien attaches upon such real property also for the tax levied upon the personal property within the county. A lien for taxes on personal property also attaches upon real property assessed against the same owner in any other county of the State from the date on which a certified copy of any unpaid property assessment is filed for record with the county recorder in the county in which the real property is situated.

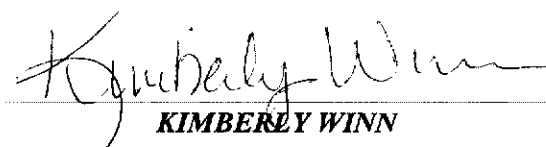
3. All liens for taxes levied under this chapter which have already attached to a mobile or manufactured home expire on the date when the mobile or manufactured home is sold, except the liens for personal property taxes due in the county in which the mobile or manufactured home was

4. All special taxes levied for city, town, school, road or other purposes throughout the different counties of this state are a lien on the property so assessed, and must be assessed and collected by the same officer at the same time and in the same manner as the state and county taxes are assessed and collected. (1953, p. 599; 1955, p. 399; 1977, p. 1000; 1981, p. 801; 1983, p. 1615; 2001, ch. 331, § 25, p. 1553; 2003, ch. 300, § 22, p. 1624; 2003, ch. 451, § 29, p. 2768.)

CERTIFICATE OF MAILING

I hereby certify that on Wednesday, May 23, 2007 I deposited in the United States Mail postage prepaid, at Las Vegas, Nevada, enclosed in a sealed envelope, a copy of the above and foregoing ADMINISTRATIVE CLAIM addressed as follows:

LENARD E SCHWARTZER ESQ
3800 HOWARD HUGHES PKWY #1100
LAS VEGAS NV 89109


KIMBERLY WINN

CLARK COUNTY DEPUTY ASSESSOR